

STATE OF HAWAII — DEPARTMENT OF TAXATION  
**EXPORT EXEMPTION CERTIFICATE**

**PART I Information About the Manufacturer,  
Producer, or Seller**

Name \_\_\_\_\_

Type of organization (e.g. Corporation, partnership, Individual, etc.)  
\_\_\_\_\_

Address \_\_\_\_\_  
\_\_\_\_\_

City State Zip Code

**Hawaii G.E./Use Identification Number**  
\_\_\_\_\_

Description of the manufacturer, producer, or seller's business.  
\_\_\_\_\_

**PART II Information About the Purchaser,  
Consumer, or User**

Name \_\_\_\_\_

Type of organization (e.g. Corporation, partnership, Individual, etc.)  
\_\_\_\_\_

Address \_\_\_\_\_  
\_\_\_\_\_

City State Zip Code

**PART III Tangible Personal Property Included in Transaction**

A. **Description** of tangible personal property \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

B. **Value** of tangible personal property or gross proceeds involved \_\_\_\_\_

**CERTIFICATION BY MANUFACTURER, PRODUCER, OR SELLER AND  
PURCHASER, CONSUMER, OR USER**

The undersigned manufacturer, producer, or seller; and purchaser, consumer, or user hereby certify, pursuant to sections 231-36 and 237-29.5, Hawaii Revised Statutes (HRS), as amended, relating to export exemption and certification:

- (1) that the information provided in Parts I, II, and III above are true and correct; and
- (2) that until this certificate is revoked by notice in writing by either of the parties who signed the certificate or the Department of Taxation, it shall apply to this order or contract of sale between the manufacturer, producer, or seller; and the purchaser, consumer, or user.

The manufacturer, producer, or seller certifies that he/she will remit the tax due on the sale of the tangible personal property, as imposed by Chapter 237, HRS, to the Department of Taxation if:

- (1) the place of delivery of the property for which the export exemption was claimed is not outside the State; or
- (2) the property was not shipped or transmitted by the provider to the purchaser at a place of delivery outside the State.

\_\_\_\_\_  
Manufacturer, producer, or seller signature

\_\_\_\_\_  
Purchaser, consumer, or user signature

\_\_\_\_\_  
Print name of signatory

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print name of signatory

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

**Form G-61**  
**Instructions**  
**(1995)**

**Instructions:**

**Part I:**Enter information regarding the producer, manufacturer, or seller in this part.

**Part II:**Enter information regarding the purchaser, consumer, or user in this part.

**Part III:**Enter information regarding the tangible personal property involved in this transaction in this part.

An Export Exemption Certificate shall be a part of each order or contract of sale between the seller and purchaser who are signatories to the certificate and for which the seller is claiming a general excise tax exemption.

The certificate shall be dated, executed, and signed by both the manufacturer, producer, or seller, and the purchaser, consumer, or user and shall be retained at the manufacturer, producer, or seller's place of business.

The manufacturer, producer, or seller who is claiming the export exemption under section 237-29.5, HRS, shall inform the purchaser, consumer, or user that the purchaser, consumer, or user is obtaining property for which the manufacturer, producer, or seller claimed a tax exemption.

The purchaser, consumer, or user is required to notify the producer, manufacturer, or seller if the property will not be resold, consumed, or used outside the State.